

teen, one thousand nine hundred and fifteen, one thousand nine hundred and sixteen, and in cases of death or default in collection, their personal representatives, bondsmen, or any agent they may designate, are hereby authorized and empowered to collect arrears of taxes for each of the years aforesaid, under such rules and regulations as are now or may hereafter be provided for the collection of taxes.

SEC. 2. That no person shall be compelled to pay any tax under the provisions of section one of this act who will make affidavit before any person authorized to administer oaths that the tax attempted to be collected has been paid, nor shall any executor or guardian be compelled to pay any tax under the provisions of this act after he shall have made final settlement: *Provided*, ^{Persons not compelled to pay.} that this act shall not authorize the sale of any land for taxes which has been conveyed to a purchaser for value and without actual notice of the nonpayment of the taxes prior to January first, one thousand nine hundred and fifteen. ^{Proviso: sales of land.}

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their representatives or bondsmen, from the liability imposed by law to pay the State, county, and other taxes at the time and place required by law. ^{Liabilities not released.}

SEC. 4. That the authority herein given shall cease and determine on the first day of January, nineteen hundred and nineteen. ^{Term of authority.}

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1917.

CHAPTER 81

AN ACT TO AMEND SECTION 897, REVISAL OF 1905, RELATIVE TO EXAMINATION BY SOLICITOR OF OFFICE OF CLERK OF SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight hundred and ninety-seven of the Revisal of one thousand nine hundred and five be amended by inserting after the word "court" in line two thereof the words "for the trial of criminal cases," and by striking out the words "five hundred" in line five thereof and inserting in lieu thereof the words "one hundred": *Provided*, ^{Examination at criminal terms.} this act shall not apply to ^{Penalty.} any failure or neglect of duty occurring prior to the passage of this act. ^{Proviso: past neglect.}

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1917.